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**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

In re:	: Case No. 08-35653 (KRH)
	: Jointly Administered
CIRCUIT CITY STORES, INC., <i>et al.</i>	: Chapter 11
	: Debtors.

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**RESPONSE OF OHIO BUREAU OF WORKERS' COMPENSATION TO  
LIQUIDATING TRUST'S EIGHTEENTH OMNIBUS OBJECTION TO CLAIMS  
FILED BY TAXING AUTHORITIES (REDUCTION OF CERTAIN  
IMPARTIALLY VALID CLAIMS; DISALLOWANCE OF CERTAIN INVALID  
CLAIMS; DISALLOWANCE OF CERTAIN DUPLICATE CLAIMS;  
RECLASSIFICATION OF CERTAIN CLAIMS; DISALLOWANCE OF  
CERTAIN LATE FILED CLAIMS; DISALLOWANCE OR REDUCTION OF  
CERTAIN INVALID CLAIMS; AND FIXING THE AMOUNT OF CERTAIN  
CLAIMS)**

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Ohio Bureau of Workers' Compensation ("BWC"), by and through Ohio Attorney General Mike DeWine, hereby responds to the *Liquidating Trust's Eighteenth Omnibus Objection to Claims* filed February 28, 2011 (doc. #10062). The Liquidating Trust asserts that claim 5998 filed by BWC in the amount of \$271,717.31 should be disallowed and expunged as the Liquidating Trust's books and records reflect no liability.

Under 11 U.S.C. Section 502, a proof of claim is deemed allowed unless an objection is filed to the same. As filed, the proof of claim “creates a prima facie valid claim”. The burden is on the objecting party, here, the Liquidating Trust, to “produce sufficient evidence to negate this prima facie validity of the claim”. In re Mission of Care, Inc., 164 B.R. 877 (Bankr.De.1994). The Liquidating Trust’s bare assertion that its records do not show any liability to BWC is insufficient to meet that burden.

Wherefore, for the above reasons, BWC respectfully requests that the Court deny the Liquidating Trust’s objection and allow the proof of claim filed by BWC.

Respectfully submitted,

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### **CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a true and correct copy of the foregoing *Response of Ohio Bureau of Workers’ Compensation to Liquidating Trust’s Eighteenth Omnibus Objection* was served electronic filing this 7<sup>th</sup> day of April, 2011 upon the Service List.

/s/ Victoria D. Garry  
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